

# EXHIBIT S

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

IN RE PHARMACEUTICAL INDUSTRY  
AVERAGE WHOLESALE PRICE LITIGATION

THIS DOCUMENT RELATES TO:

*State of California, ex. Rel. Ven-A-Care v. Abbott  
Laboratories, Inc., et al.*

Case No. 03-cv-11226-PBS

MDL NO. 1456  
Civil Action No. 01-12257-PBS  
Subcategory No. 06-11337

Judge Patti B. Saris

EXPERT REPORT OF DANIEL L. RUBINFELD, JULY 30, 2009  
ERRATA SHEET

1. Footnote 46, first sentence:

Change From: This conservatively assumes that claims indicated as based on "EAC" were actually based on AWP-Disc.

Change To: If one conservatively assumes that claims indicated as based on "EAC" were actually based on AWP-Disc, then about 14% of claims were reimbursed based on AWP.

Reason: Clarification of report.

2. Note on Figure 1 and Exhibits 2a and 2b:


Change From: The discount on AWP was 5 % until June 30, 2004, 10 % from July 1, 2004 until August 31, 2004, and 17 % from September 1, 2004 onwards.

Change To: The discount on AWP was 5 % until November 30, 2002, 10 % from December 1, 2002 until August 31, 2004, and 17 % from September 1, 2004 onwards.

Reason: Correction of report.

Dated: September 22, 2009  
New York, NY



  
Daniel L. Rubinfeld, Ph.D.

Subscribed and sworn to before me

This 22 day of September 2009.

Lauren M Boswell  
(Notary Public)

LAUREN M. BOSWELL  
Notary Public, State of New York  
No. 01BO6208075  
Qualified in Queens County  
Certificate Filed in New York County  
Commission Expires June 22, 2013